



December 31, 2014
Invoice #3074495

U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

Remit To:
P.O. Box 18379M
St. Louis, Missouri 63195

ACH Instructions:
Account Name: Thompson Coburn LLP
Bank: U.S. Bank
ABA/Routing Number: [REDACTED]
Account Number: [REDACTED]
Please reference invoice number(s).

For Wire Transfer Instructions or Other
Communications Please Contact:
314-552-6000
AccountsReceivable@ThompsonCoburn.com

TIN [REDACTED]

For Legal Services Rendered in Connection With:

Acartha Group Receivership
TC File: 54464 / 102286

Date	Atty	Description	Phase	Task	Hours
09/05/14	K. Sanocki	Research Missouri law on claims receiver can assert [REDACTED]	B300	B310	4.30
10/01/14	C. Kelly	Communications with D. Sosne re meeting of creditors	B100	B110	0.30
10/01/14	B. Lamping	Draft PPT presentations re claims against [REDACTED]	B100	B110	0.50
10/01/14	K. Sanocki	Consider strategy and next steps in pursuing [REDACTED]	B100	B110	0.50
10/01/14	K. Sanocki	Prepare presentation for [REDACTED] on claims associated with [REDACTED]	B100	B110	0.50
10/01/14	C. Schenk	Seek advice of B. Lamping re [REDACTED], provide follow-up information relevant to claims	B100	B110	0.20
10/01/14	C. Schenk	Review request of investor re K-1st, seek advice of K. Kraft	B100	B110	0.20
10/02/14	C. Schenk	Review slide deck presentation and materials for board call, communication with Segue re same	B100	B110	0.30
10/02/14	C. Schenk	Attention to investor query re K-1s	B200	B210	0.20
10/03/14	C. Schenk	Prepare for board call (.3); Participate in [REDACTED] board call (1.3)	B200	B210	1.60

Invoice

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EXHIBIT D-1A

December 31, 2014
 Invoice #3074495
 Page 2

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
10/06/14	C. Kelly	Review and respond to message from D. Sosne re scheduling of 341 meeting (.3); report to receiver re same and identify open issues (.3)	B100	B110	0.60
10/07/14	J. Rust	Analysis of late filed claim and review relevant documents	B300	B310	1.00
10/07/14	J. Rust	Advise Receiver re same	B300	B310	0.20
10/07/14	C. Schenk	NO CHARGE organize materials for fee application	B100	B110	0.50
10/07/14	C. Schenk	Attention to vendor payments (.3); review bank accounts statements for Parkside, USB and EastWest for September, move funds for vendor payments (.5); attention to tax records (.2)	B100	B110	1.00
10/07/14	C. Schenk	Review and execute agreement involving A. Patel (.3); analysis of next steps re UHY claim against estate (.3); analysis of issues pertaining to potentially late filed claim by [REDACTED] (.2)	B300	B310	0.80
10/08/14	B. Lamping	Analysis of claims against [REDACTED]	B100	B110	0.80
10/08/14	C. Schenk	Meet with B. Lamping to discuss [REDACTED]	B100	B110	0.50
10/09/14	C. Schenk	Review Segue September invoice	B100	B110	0.10
10/10/14	C. Schenk	Communication with vendor re payment	B100	B110	0.10
10/14/14	J. Rust	Review last filed claimant [REDACTED] and draft letter to [REDACTED] draft a notice of deficiency	B300	B310	1.40
10/14/14	C. Schenk	Review notice to claimant [REDACTED] and communications with J. Rust re same	B300	B310	0.20
10/15/14	J. Rust	Analyze claims bar date orders and other documents to ascertain whether proposed response [REDACTED] is allowed and provide report back to Receiver	B300	B310	0.60
10/15/14	J. Rust	NO CHARGE Revise notice and letter to correct errors and coordinate with staff to send to [REDACTED]	B300	B310	0.70
10/16/14	K. Kraft	Exchange communications with T. McDonough re executed Patel release and timing for court approval of release	B300	B310	0.10

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December 31, 2014
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 Page 3

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
10/20/14	C. Kelly	Review communications from Trustee re 341 meeting and pre-sentencing report and respond to same	B100	B110	0.30
10/20/14	C. Kelly	Follow-up with Receiver re next steps	B100	B110	0.70
10/20/14	B. Lamping	Meet with [REDACTED] [REDACTED]	B100	B110	0.70
10/20/14	C. Schenk	Communications with B. Lamping and S. Boxerman re status of [REDACTED] [REDACTED]	B100	B110	0.20
10/20/14	C. Schenk	Review IRS communication and coordinate with T. O'Shaughnessy	B200	B210	0.20
10/21/14	C. Schenk	Communications with C. Kelly re 341 hearing, coordinate for same (.3); communications with B. Lamping [REDACTED] [REDACTED] (.1)	B100	B110	0.40
10/22/14	C. Kelly	Review communications from D. Sosne re meeting of creditors (.2); follow up with receiver re same (.2)	B100	B110	0.40
10/22/14	B. Lamping	Telephone call with C. Schenk re case update	B100	B110	0.20
10/22/14	C. Schenk	Analysis of [REDACTED] advice of B. Lamping (.2); prepare for meeting of creditors, preliminary review of 2004 examination, seek advice of C. Kelly re same (.3); review Segue vendor invoices to organize for payments, contact Clifton Larson re invoices (.3)	B100	B110	0.80
10/24/14	B. Lamping	Draft extension to J. Wehrle's tolling agreement	B100	B110	0.20
10/27/14	C. Kelly	Communications with receiver re upcoming deadlines and preparations for 341 meeting and handling of receiver's claims	B100	B110	0.40
10/27/14	C. Schenk	Prepare for response to UHY claim, seek advice of K. Kraft, communications re H. Teylouni and Order with K. Kraft	B300	B310	0.30

Invoice

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December 31, 2014
 Invoice #3074495
 Page 4

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
10/27/14	C. Schenk	Research information pertinent to Clearbrook investment, follow up with investor re same (.4); review Librato financials, communications with Segue re same, review Segue analysis, communicate financials to investors (.3)	B200	B210	0.70
10/28/14	K. Kraft	Discussions with C. Schenk on progress of settlement discussions with UHY and [REDACTED]	B100	B110	0.20
10/28/14	C. Schenk	[REDACTED] Communications with L. McGowan re development of next SFAR (.2); communications with PNC re monies transferred to Receivership account, review relevant records (.3); list and outline matters to be included in Twelfth Receivership report (1.4); review vendor bills for submission to SEC, request adjustments to CLA invoices and follow up with M. Hecht (.4)	B100	B110	2.30
10/28/14	C. Schenk	Communications with T. O'Shaughnessy re final filings, review status of Receivership SPVs to list those ready for final filing	B200	B210	0.40
10/28/14	C. Schenk	Seek advice of K. Kraft re tolling agreement with UHY and responding to claim	B300	B310	0.30
10/29/14	C. Schenk	Research records pertaining to Odyssey payment for reporting purposes and communications with PNC (.2); review corrections to vendor (CLA invoices) for payment (.3); continue to summarize and develop information for next Receivership report (.5)	B100	B110	1.00
10/29/14	C. Schenk	Coordinate UHY claims matters with K. Kraft	B300	B310	0.20

Invoice

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December 31, 2014
 Invoice #3074495
 Page 5

U.S. District Court Eastern District of Missouri

Date	Atty	Description	Phase	Task	Hours
10/30/14	C. Kelly	Review prior communications with SEC counsel re [REDACTED] (4); apprise receiver of [REDACTED] (6); work on outline of inquiry for 341 meeting (1.7)	B100	B110	2.70
10/30/14	C. Schenk	Communication with L. McGowan re SFAR (.1); review summary of C. Kelly re bankruptcy of D. Morriss (.2)	B100	B110	0.30
10/31/14	C. Kelly	Communications with receiver re next steps in case (.7); review outline and research in planning next steps forward (2.4)	B100	B110	3.10
10/31/14	K. Kraft	Draft third stipulation re extension of time to respond to UHY objection (.3); communications with opposing counsel re agreement on extension of time to respond to UHY objection (.1); file stipulation re extension of time to respond to UHY objection with court (.1)	B300	B310	0.50
10/31/14	C. Schenk	Telephone conference with C. Kelly to seek advice re [REDACTED]	B100	B110	0.70
10/31/14	C. Schenk	Communication with K. Kraft re UHY tolling and claim	B300	B310	0.10
Total Hours					34.50
Amount For Services					\$12,622.50
For Cash Outlays:					
10/08/14	For courier service by Absolute Delivery Service LLC to Spencer Fane Britt & Browne at 1 N Brentwood on September 19, 2014.			\$11.40	
10/08/14	For courier service by Absolute Delivery Service LLC to Capes Sokol Goodman & Sarachan at 7701 Forsyth on September 24, 2014.			\$11.40	
	For reproduction charges			\$14.32	
Amount For Cash Outlays					\$37.12

Invoice

Payment Due Upon Receipt

December 31, 2014

Invoice #3074495

Page 6

U.S. District Court Eastern District of Missouri

TIME SUMMARY BY RANK

Timekeeper	Hours Worked	Billed Per Hour	Billed Amount
C. Kelly	8.50	\$415.00	\$3,527.50
C. Schenk	13.60	\$430.00	\$5,848.00
Subtotal for Partner	22.10	\$424.23	\$9,375.50
K. Kraft	0.80	\$350.00	\$280.00
B. Lamping	2.40	\$260.00	\$624.00
J. Rust	3.90	\$295.00	\$1,150.50
K. Sanocki	5.30	\$225.00	\$1,192.50
Subtotal for Associate	12.40	\$261.85	\$3,247.00
Total All Classes	34.50	\$365.87	\$12,622.50

For Services	\$12,622.50
Less No Charge Entries	-421.50
Less 15% Discount	-1,830.15

Amount For Services	10,370.85
Amount For Cash Outlays	37.12

TOTAL DUE	\$10,407.97
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*Invoice**Payment Due Upon Receipt*

Task Based Billing Summary
Law Firm Invoice

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: Acartha Group Receivership

Invoice No.: 3074495
 Invoice Date: 12/31/14

For Services Rendered and Disbursements Prior Month

BILLING SUMMARY

	<u>THIS BILL</u>		<u>CUMULATIVE TOTALS</u>	
54464-102286	Hours	Amount	Hours	Amount
TOTAL LEGAL FEES:	34.50	\$10,370.85	4,902.60	\$1,344,677.98
TOTAL DISBURSEMENTS:		\$37.12		\$31,930.70
TOTAL LEGAL FEES & DISB:		\$10,407.97		\$1,376,608.68

ANALYSIS OF DISBURSEMENTS:

Task Code	Task Description	<u>THIS BILL</u>	<u>CUMULATIVE TOTALS</u>
		Amount	Amount
102	For postage	\$0.00	\$851.71
106	For reproduction charges	\$14.32	\$5,968.08
107	For outside copy charge	\$0.00	\$422.22
108	For color reproduction charges	\$0.00	\$387.03
109	For overnight delivery service	\$0.00	\$3,474.00
117	For oversize copies	\$0.00	\$68.25
127	For courier service	\$22.80	\$540.26
150	For on-line docket review	\$0.00	\$76.68
300	Messenger services to file or obtain documents in court	\$0.00	\$15.00
307	For local cab charges	\$0.00	\$92.19
327	For expenses	\$0.00	\$9.99
365	For database management services	\$0.00	\$0.00
367	For meal expenses	\$0.00	\$1,124.74
375	For hard drives	\$0.00	\$221.64
383	For travel expenses	\$0.00	\$5,971.81
402	For airfare	\$0.00	\$4,238.10
410	For certified copies	\$0.00	\$3,924.00
419	For court costs	\$0.00	\$66.00
422	For filing fee	\$0.00	\$4,459.00
435	For publication costs	\$0.00	\$20.00
466	For conversion of files to litigation-ready format	\$0.00	\$0.00
558	For document management services	\$0.00	\$0.00
TOTAL DISBURSEMENTS:		\$37.12	\$31,930.70

Task Based Billing Summary
Law Firm Invoice

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 2

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
<u>Partner</u>					
Buchholz, E	0.00	0.00	0.00	7.20	3,672.00
Darrough, M	0.00	0.00	0.00	106.60	42,360.00
Farrell, D	0.00	0.00	0.00	0.60	279.00
Higgins, S	0.00	0.00	0.00	301.70	153,867.00
Kappas, N	0.00	0.00	0.00	5.90	2,094.50
Kelly, C	415.00	8.50	3,527.50	209.10	86,776.50
Lawton, R	0.00	0.00	0.00	6.10	3,202.50
Levin, H	0.00	0.00	0.00	71.90	36,669.00
Litz, T	0.00	0.00	0.00	6.00	3,060.00
Reid, C	0.00	0.00	0.00	140.70	64,018.50
Schenk, C	430.00	13.60	5,848.00	1,693.10	728,033.00
Warfield, D	0.00	0.00	0.00	0.20	102.00
TOTAL Partner:	424.23	22.10	\$9,375.50	2,549.10	\$1,124,134.00
<u>Counsel</u>					
Cole, J.D., M	0.00	0.00	0.00	2.70	1,012.50
TOTAL Counsel:	0.00	0.00	\$0.00	2.70	\$1,012.50
<u>Associate</u>					
Black, J	0.00	0.00	0.00	5.80	1,276.00
Burke, B	0.00	0.00	0.00	2.90	855.50
Carnie, Jr., K	0.00	0.00	0.00	29.90	7,774.00
Kraft, K	350.00	0.80	280.00	865.20	293,083.00
Lamping, B	260.00	2.40	624.00	119.30	31,018.00
Mangian, D	0.00	0.00	0.00	57.60	13,824.00
Patterson, G	0.00	0.00	0.00	0.90	256.50
Rust, J	295.00	3.90	1,150.50	426.40	107,315.00
Sanocki, K	225.00	5.30	1,192.50	31.20	7,020.00
Trame, B	0.00	0.00	0.00	0.50	120.00
TOTAL Associate:	261.85	12.40	\$3,247.00	1,539.70	\$462,542.00
<u>Law Clerk</u>					
Farrell, C	0.00	0.00	0.00	54.40	12,240.00
Khoury, J	0.00	0.00	0.00	56.60	10,471.00
Shechter, G	0.00	0.00	0.00	40.20	7,437.00
TOTAL Law Clerk:	0.00	0.00	\$0.00	151.20	\$30,148.00
<u>Legal Assistant (paralegals and other legal support personnel)</u>					
Bedard, J	0.00	0.00	0.00	2.00	330.00
Brooks, L	0.00	0.00	0.00	26.60	2,926.00
Hearing, R	0.00	0.00	0.00	6.30	661.50

Task Based Billing Summary
Law Firm Invoice

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 3

ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:

	THIS BILL			CUMULATIVE TOTALS	
	Rate	Hours	Amount	Hours	Amount
Hundley, E	0.00	0.00	0.00	206.00	38,110.00
Kennedy, G	0.00	0.00	0.00	15.00	2,925.00
Kraus, A	0.00	0.00	0.00	1.90	209.00
Landgraf, E	0.00	0.00	0.00	2.50	475.00
Light, L	0.00	0.00	0.00	16.40	3,198.00
Loveless, D	0.00	0.00	0.00	39.30	6,681.00
Martin-Stewart, R	0.00	0.00	0.00	0.80	84.00
Muzzarelli, J	0.00	0.00	0.00	11.00	1,705.00
Parrish, M	0.00	0.00	0.00	7.10	1,278.00
Schuette, A	0.00	0.00	0.00	57.10	6,281.00
Weber, H	0.00	0.00	0.00	184.70	31,399.00
TOTAL Legal Assistant (paralegals and other legal support personnel):	0.00	0.00	\$0.00	576.70	\$96,262.50
 <u>Other</u>					
Choi, M	0.00	0.00	0.00	80.20	17,644.00
TOTAL Other:	0.00	0.00	\$0.00	80.20	\$17,644.00
Subtotal Legal Fees:		34.50	\$12,622.50	4,899.60	\$1,731,743.00
Less Discount:			-2,251.65		-387,065.02
TOTAL LEGAL FEES:			\$10,370.85		\$1,344,677.98

Task Based Billing Summary
Law Firm Invoice

Matter Name: Acartha Group Receivership
C/M Firm No: 54464-102286

Page: 4

ANALYSIS OF FEES BY FUNCTIONS:

		THIS BILL		CUMULATIVE TOTALS	
		Hours	Amount	Hours	Amount
PHASE – TASK CODES BLANK					
		0.00	\$0.00	56.60	\$10,471.00
TOTAL :		0.00	\$0.00	56.60	\$10,471.00
B-Financial Restructuring-Bankruptcy					
B10	Project administration(billable)	0.00	\$0.00	4.90	\$2,107.00
TOTAL :		0.00	\$0.00	4.90	\$2,107.00
B50-Banruptcy: Creditor or Debtor					
B110	Case Administration	20.70	\$8,144.50	2,725.70	\$991,650.60
B120	Asset Analysis and Recovery	0.00	\$0.00	266.00	\$67,801.13
B130	Asset Disposition	0.00	\$0.00	103.00	\$28,067.83
B210	Business Operations	3.10	\$1,333.00	717.90	\$303,179.50
B220	Employee Benefits/Pensions	0.00	\$0.00	4.50	\$1,791.00
B310	Claims Administration and Objections	10.70	\$3,145.00	1,023.80	\$326,588.94
TOTAL Claims and Plan:		34.50	\$12,622.50	4,840.90	\$1,719,079.00
L06-Investigation/Discovery/Analysis					
L06.900	Organization for Information	0.00	\$0.00	0.20	\$86.00
TOTAL :		0.00	\$0.00	0.20	\$86.00
Subtotal Legal Fees:		34.50	\$12,622.50	4,902.60	\$1,731,743.00
Less Discount			\$-2,251.65		-387,065.02
TOTAL LEGAL FEES 54464-102286			\$10,370.85		\$1,344,677.98



December 31, 2014

U.S. District Court Eastern District of Missouri
Attn: Hon. Carol E. Jackson
Thomas F. Eagleton Courthouse
111 S. 10th Street
3rd Floor
St. Louis, Missouri 63102

Direct Correspondence To:
One US Bank Plaza
St. Louis, Missouri 63101-1693
314-552-6000
AccountsReceivable@ThompsonCoburn.com

TIN [REDACTED]

REMITTANCE COPY

PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3074495

\$10,407.97

Please remit this copy with your check to:

Thompson Coburn LLP
P.O. Box 18379M
St. Louis, MO 63195

Wire Transfer Instructions:

Swift Code: [REDACTED]
Bank Name: US Bank N.A.
ABA/Routing Number: [REDACTED]
Bank Account Name: Thompson Coburn LLP
Account Number: [REDACTED]

ACH Instructions (United States only):

NOT FOR WIRE TRANSFER USE

Account Name: Thompson Coburn LLP
Bank: U.S. Bank
ABA/Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to
AccountsReceivable@ThompsonCoburn.com